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Attorneys for Montana Department of Revenue

**IN THE UNITED STATES BANKRUPTCY COURT**  
**FOR THE DISTRICT OF MONTANA**

**IN RE:**

**Case No. 10-60593**

**BLACK BULL RUN DEVELOPMENT  
LLC**

**Debtors.**

**MONTANA DEPARTMENT OF REVENUE'S JOINDER MOTION WITH US  
TRUSTEE ON MOTION TO DISMISS OR CONVERT TO CHAPTER 7**

COMES NOW the Montana Department of Revenue, by and through its counsel, and hereby joins in the Motion of the United States Trustee in the Motion to Dismiss or Convert to Chapter 7 filed on June 11, 2010 [Docket No. 82]. As a potential creditor,

the Department would prefer to see the case converted to a case under Chapter 7 of the bankruptcy code.

In support of this, the Department informs the court that the Debtor is delinquent in filing its 2009 Montana Partnership Information and Composite Tax Return which was due on April 15, 2010. Pursuant to 11 U.S.C. § 1112(b)(4)(I), this Court shall convert or dismiss a case if the creditor establishes cause. Cause is more specifically described as the Debtor's failure to timely pay taxes owed after the date of order for relief or to file tax returns due after the date of the order for relief.

Wherefore, the Department respectfully requests the Court to convert this case to a case under Chapter 7 of the Bankruptcy Code.

Respectfully submitted this 15<sup>TH</sup> day of June, 2010.

MONTANA DEPARTMENT OF REVENUE

/s/ TERESA G. WHITNEY  
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KEITH A. JONES  
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### **CERTIFICATE OF SERVICE**

The undersigned certifies that on the 15th day of June, 2010, a copy of the foregoing document was served by the Electronic Case Filing System for the United States Bankruptcy Court for the District of Montana, and by first-class, US Mail, postage prepaid, at Helena, Montana, upon the persons hereinafter named, at the last known places and addresses stated below, as follows:

#### **OFFICE OF THE U.S. TRUSTEE**

By ECF Notice

**Jeffrey A. Ball**  
323 South Wallace  
Bozeman, MT 59715

**Stephen M. Barrett**  
Black Bull Run Development  
P.O Box 10969  
Bozeman, MT 59718

/s/ TAWNIA GRIMMER  
TAWNIA GRIMMER  
Bankruptcy Specialist